



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2004
FR 900M

2004

FR 900M

Employer's Withholding Tax Booklet

Monthly Returns and Annual Reconciliation

Secure - Accurate - Convenient ...

File Electronically Today!
www.cfo.dc.gov/etsc



FR 900M (REV. 10/03)

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IMPORTANT

- We encourage you to file and pay electronically. See our web site, www.cfo.dc.gov for details. Payments may also be made at any Wachovia Bank (formerly First Union) in DC.
- Enter whole dollar amounts — do not use cents. Round all cents to the nearest dollars.
- If you complete a paper return, mail it and your payment using the address labels in the back of this booklet or mail to: Office of Tax and Revenue, PO Box 7792, Washington DC 20044-7792.
- Mail the **Annual Reconciliation and Report — FR-900B** and any payment to the Office of Tax and Revenue, 6th Floor, 941 North Capitol St NE, Washington DC 20002-4265.
- You must include your Federal Employer Identification Number (FEIN) on all W-2 forms issued to employees from whom you withheld DC taxes.
- Make the check or money order payable to the DC Treasurer. Write your FEIN, FR-900M or FR-900B and the tax period on your payment.
- **RETURNS AND THE ANNUAL RECONCILIATION AND REPORT MUST BE FILED EVEN IF NO TAXES WERE WITHHELD OR ARE DUE.**

FILING PERIOD AND DUE DATES

The FR-900M return is due by the 20th day of the month following the month being reported. For example, the January 2004 return is due February 20, 2004.

WHO MUST FILE

Every employer who withholds DC income tax from an employee must file a DC Withholding Tax Return. If your liability exceeds \$25,000, you must file electronically. See www.cfo.dc.gov

NOTE: If your withholding amount is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing requirement from monthly to annual.

FORMS

This booklet has all the forms and instructions you will need file your returns. It is mailed to each registered taxpayer. You are responsible for filing and paying taxes on time whether or not you receive the forms.

PAYMENTS

Write your FEIN, FR-900M, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792. You can also pay electronically, see www.cfo.dc.gov. You may also pay at any DC branch of the Wachovia Bank (formerly First Union Bank).

DISHONORED CHECKS

You will be charged \$65 for any check returned to us.

SUBMISSION OF FORMS W-2s

You must send copies of every Form W-2 you issued showing your FEIN and the amount of DC income tax withheld each year. Send your Forms W-2 attached to your FR-900B. You may submit a magnetic tape or ADP printout in lieu of Forms W-2. The FEIN must be entered on each Form W-2 issued to DC resident employees.

Mail Form W-2 magnetic tapes to: Office of Tax and Revenue, ISA, 941 North Capitol St NE FL 3, Washington DC 20002-4234. If the number of W-2s is large, you may package them in convenient sizes. If you do so:

- Number the packages consecutively.
- Write the employer's name, address, and FEIN on each package.
- Mail the forms W-2 separately from the Form FR-900B (Annual Reconciliation and Report) and write the number of packages containing forms W-2 on a cover sheet with the employer's name.
- Send the payment of any tax owed with the FR-900B. Attach a brief statement that the forms W-2 are being mailed in separate packages.

PENALTY AND INTEREST CHARGES

OTR will charge:

- a penalty of 5 percent per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25 percent of the tax due.

- a 20 percent penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- interest of 10 percent per year, compounded daily on a late payment.

CRIMINAL PENALTIES

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act and you:

- fail to file the return or report timely. If you are convicted, you will be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each failure or neglect; or
- willfully fail to file the return or report timely. If you are convicted, you will be fined not more than \$5,000 or imprisoned for not more than one year, or both.

- Willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay a tax. You are subject to other penalties (see DC Code §47-4101 and 4102).
- These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other applicable penalties in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed to DC.

FAILURE TO WITHHOLD OR PAY TAX

An employer who fails to withhold or pay over to DC withholding taxes, is personally liable for the tax.

FORM FR-900B — ANNUAL RECONCILIATION AND REPORT

Instructions

- Line 1** Enter your total DC income tax withheld during 2004 as shown on the Withholding Statements (W-2s). If you were not required to withhold, leave blank.
- Line 2** Enter your total DC income tax withheld and paid to the DC during the reporting period.
- Line 3** If Line 1 is more than Line 2, enter the difference on Line 3.
- Line 4** If you do not pay your tax due (Line 3), or do not file your return timely, calculate the penalty. The penalty is 5 percent per month, or fraction of a month, of the tax due. The penalty may not exceed an amount equal to 25 percent of the tax due.
- Line 5** Calculate the interest at the rate of 10 percent per year, compounded daily on the tax and penalty due.
- NOTE:** Calculate the penalty and interest from the due date of the return to the date the tax is paid.
- Line 6** Add Lines 3-5 and enter the total.
- Line 7** If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.



Government of the
District of Columbia

FR-900W

EMPLOYER WITHHOLDING TAX

CHANGE OF ADDRESS/CONTACT PERSON

If you have moved or changed the person to contact, please complete this form and mail it to:
Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470.

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| <p>Taxpayer Identification Number</p> <div><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></div> <p>Fill in <input type="radio"/> if FEIN</p> <p>Fill in <input type="radio"/> if SSN</p> | <p>Business name</p> |
| <p>Previous Mailing Address</p> | <p>New mailing address</p> |
| <p>Previous Business Address</p> | <p>New business address</p> |
| <p>Contact person and phone number</p> | <p>Date moved</p> |

For all other changes, call Customer Service Administration (202) 727-4829.

DCW005M/A



Government of the
District of Columbia

FINAL REPORT

FR-900W1

EMPLOYER WITHHOLDING TAX

Complete this form if your business is sold, closed, or discontinued.

Taxpayer Identification Number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Fill in if FEIN

Fill in if SSN

Business name and address

| |
|--|
| |
| |
| |

If business was sold, state purchaser's name, address and date of sale:

Name

Address

Date of Sale

Contact person's name, title and address

| |
|--|
| |
|--|

Mail to: **Office of Tax and Revenue**
PO Box 470
Washington DC 20044-0470

If business was closed or discontinued:

Date closed or discontinued

Reason

| |
|--|
| |
| |

Phone Number

REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this form and send it to the address shown to the right.

Withholding Tax Forms

Number Needed

FORM D-4

Employee's Withholding
Allowance Certificate

FORM D-4A

Certificate of Non-Residence
in the District of Columbia

NOTE:

DC Forms D-2 are NO LONGER ISSUED. Use federal
Forms W-2.



Office of Tax and Revenue
Customer Service Forms Office
941 North Capitol St NE FL 1
Washington DC 20002-4259

PRINT YOUR NAME AND MAILING ADDRESS BELOW

Business Name

Trade name

Business address (Mailing Address)

City

State

Zip code



2004

2004 FR-900M Employer Withholding Tax — Monthly Return



Federal Employer Identification Number (FEIN)

Tax period ending (MM/DD/YYYY)

Business name

Mailing address line 1

Fill in the oval if this is your first return or if your address changed from your last return

Account ID

Due Date

Mailing address line 2

City

State

Zip code

1. DC income tax withheld this month

\$.00

2. Adjustment for this year
Fill in if minus

\$.00

DOLLARS ONLY

3. Tax due

\$.00

4. Penalty

\$.00

5. Interest

\$.00

6. Total due

\$.00

2004 FR-900M P1

DCW008M

Taxpayer name _____

FEIN _____



| | | | |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| PLEASE SIGN HERE | Under penalties of law, I declare that to the best of my knowledge, this return is correct. Declaration of paid preparer is based on all the information available to the preparer. | | |
| | _____ Taxpayer's signature | _____ Title | _____ Date |
| PAID PREPARER ONLY | _____ Preparer's signature (if other than taxpayer) | | |
| | _____ Date | | |
| | _____ Firm name | | |
| | _____ Firm address | | |

Telephone number of person to contact

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

Preparer's FEIN, SSN or PTIN

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Make check or money order payable to the DC Treasurer. Include your FEIN, "FR-900M" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 7792, Washington DC 20044-7792.



Mail this return separately from your monthly return. This return is due January 31, 2005 or within thirty (30) days of your final payroll.

Taxpayer name _____

FEIN _____



| | | | |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|
| PLEASE SIGN HERE | Under penalties of law, I declare that to the best of my knowledge, this return is correct. Declaration of paid preparer is based on all the information available to the preparer. | | |
| | _____ Taxpayer's signature | _____ Title | _____ Date |
| PAID PREPARER ONLY | _____ Preparer's signature (if other than taxpayer) | | |
| | _____ Date | | |
| | _____ Firm name | | |
| | _____ Firm address | | |

Telephone number of person to contact

| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|

Preparer's FEIN, SSN or PTIN

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900B" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, 941 North Capitol St NE, 6th Fl, Washington DC 20002-4265.

Taxpayer name _____

FEIN _____



Employer's DC withholding tax reconciliation

| | Date Paid | Tax Paid | Penalty | Interest | Total Amount Paid |
|--------------------|-----------|----------|---------|----------|-------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| Total for the year | | | | | |

Explanation

EMPLOYER'S
MONTHLY WITHHOLDING RECORD

| MONTH | DC PAYROLL TAX WITHHELD | DATE PAID |
|----------------|-------------------------|------------------------------------------|
| JAN | | |
| FEB | | |
| MAR | | |
| APR | | |
| MAY | | |
| JUNE | | |
| JULY | | |
| AUG | | |
| SEPT | | |
| OCT | | |
| NOV | | |
| DEC | | |
| RECONCILIATION | | |
| Annual Payroll | (a) Payroll Tax Paid | (b) Tax per W-2s |
| | | Difference (Block a minus Block b) |